Exhibit 8

Thomas L Purdy III
[redacted]
Purdys, NY [redacted]

August 7, 2014

Hon. Miriam Goldman Cedarbaum
United States District Court
Southern District of New York
500 Pearl Street
New York, NY 10007

Dear Judge Cedarbaum:

I am writing on behalf of Paul Greenwood. I am a life long resident of Purdys, NY and have had the privilege of knowing Paul both as a friend and important part of our community for over 20 years. I worked with Paul on a number of local organizations where he gave generally of both his time, financial help and guidance.
North Salem Library: Paul was a trustee and served as treasurer of the library. At the time Paul joined our Board of Trustees the library was on a somewhat shaky financial footing. When he assumed the job of treasurer he works tireless to update our financial reporting and audit procedures. Within two years we were operating on a sound financial basis and his procedures are still being followed today. He also was responsible for two of the most successful fund raising events ever held for the library.
St. James Church: Paul was a devoted member of the church. He served on the vestry, was a lay reader, and treasure. He was directly responsible for a number of very successful pledge drives. He was instrumental in our being able to hire a rector of our choice rather than one suggested by our governing body. His energy, drive and spirit was infectious and is very missed at St. James.
Town Government: Paul was elected as Supervisor of our Town receiving support from both republicans and democrats. At the time our local political situation was a mess and competent people would not consider running for local office. Paul changed this by bringing talented people into both elected and volunteer positions. He lead by working with both political parties in a spirit of cooperation. I am pleased to say that many of the people Paul persuaded to participate in local government are still working on behalf of town and it is a better place to live thanks to Paul. Paul took a salary of only $1 a years while he was our supervisor.
Good Deeds: One will never know how many people Paul helped in their time of need for his giving was always done in an anonymous way. Even gifts to the church were made in such a way as to be anonymous but I do know that the AC system we enjoy today was given by Paul.

I believe Paul to be a truly good and honest person and hope you will consider the time he has spent helping others when deciding on his sentence.

Very Truly Yours

Exhibit 9

Brian Simonson

[redacted] Sagaponnack, [State] [redacted]

Date: June 22, 2014

Hon. Miriam Goldman Cedarbaum
United States District Court
Southern District of New York
500 Pearl Street
New York, New York 10007

Dear Judge Cedarbaum:

I am writing on behalf of Paul Greenwood to attest to his character and to give you some background on the ways in which Paul has been a tremendous help to me and proven to be a loyal friend.

I have known Paul for almost thirty years. We first became associated through the equestrian world in which I work. In 1985 Paul was the owner of Old Salem Farm in North Salem New York. As the owner, Paul hired my late partner Charlie Weaver as a trainer for his horses. Paul was a generous employer and treated both Charlie and I with great respect. The first year that Charlie worked for Paul he was injured in a riding accident and was left paralyzed for a period of time. Paul was extremely supportive and paid all of the expenses associated with the injury and the rehabilitation that Charlie had to go through. He was also a great support to me in helping Charlie recover and made it possible for me to devote my full attention to the recovery. When Charlie eventually got better, he worked for Paul for another ten years and the professional relationship we shared with Paul became an enduring friendship.

Twenty five years later, Charlie was again injured in a riding accident and left paralyzed. Sadly, this accident is one from which Charlie did not recover and he passed away four months later. Throughout the time Charlie was in the hospital following the accident, Paul showed concern and was a supportive friend to us both. Had Paul not been so supportive following Charlie's first injury, he would not have had the opportunity to continue his career for those twenty five years and become one of the premier horse trainers in the country.

I will always be grateful to Paul for all of his support and friendship and will always hold him in high regard.

Sincerely,

Brian Simonson

Brian Simonson

Exhibit 10

Joe Dickerson

[redacted] Mount Juliet, TN. [redacted] [redacted] [redacted]

June 10, 2014

Hon. Miriam Goldman Cedarbaum
United States District Court
Southern District of New York
500 Pearl Street
New York, NY 10007

Dear Judge Cedarbaum:

Thank you for allowing me to present to you the Paul Greenwood that I have known for over twenty years. During this time our relationship has gone from an acquaintance at church and in the Purdy's neighborhood, to co-workers on church and community projects, to a close personal friendship more like family.

I have to say that I have grown to consider Paul more of a brother than a friend and based upon my twenty plus year relationship with him; I have always found him to be an honest, generous and most of all a caring individual. With my life time of work in corporate America, believe me when I say that I am well aware that good people make mistakes and do bad things, even someone as smart (PhD in Economics,) generous to a fault, caring about others, loving of his family and insistent on doing things the correct (honest) way, as Paul always has and does.

Please allow me to tell you a little about my background and give you a few examples that come to mind showing the above traits that I ascribe to Paul.

After growing up as the child of a military officer ("Army Brat,") I went to college and started work in the retail world. I enjoyed a very successful career with several retail companies - rising to the top in two of them. I then went in to the consulting field with stints as the COO of both a home design & building firm in Atlanta and an international oil & gas exploration company based in Appalachia. These positions included responsibility for hundreds of millions of dollars but more importantly responsibility for thousands of employee's lives. In my management career I have had to discipline hundreds of associates that broke the rules and/or laws, including seeing many of them justifiably sent to prison. Some of these were co-workers and even friends; but they knew the consequences of their actions and deserved to be punished.

I believe that Paul has been sufficiently punished by his having to leave - in disgrace - the industry that he enjoyed so much, losing many friends and even family members that were disgusted by what he admitted doing; but most injurious was having to explain to his wife and two daughters – which he loves with a passion – what he had done that also ruined their lives. On top of this is the by now thousands of hours of community service that Paul has spent putting his skills to use helping the disadvantaged and military veterans, returning from war, to improve their lives.

or semi-formal events he sometimes adds a bow tie and maybe a sport coat. When we would go out for dinner with friends – most of them of lesser means, such as our retired NYPD policeman friend; Paul would not show off by "picking up the tab," but we would always divide the check, preserving everyone's dignity. Once when I obtained tickets to a concert in NYC, Paul offered to take care of the transportation. We naturally assumed he was talking "limo." No, he rented a 14 person economy van and made himself the "designated driver."

Judge Cedarbaum, please believe me when I tell you that Paul Greenwood is a selfless, caring, good friend, good person, a loving father and a valuable member of society that does not deserve to be judged totally by this crime.

I pray that you will consider the unfathomable price Paul has already paid for his mistake, especially his family having to suffer in disgrace for his error. Not only has Paul paid the price of losing his employment and more importantly the loss of many family and friends; but his past several years of using his education and skills to serve the community through assisting the less fortunate among us, as well as returning military warriors, to productively enter society should be allowed to continue.

As you have read, not only would I trust Paul with all my possessions, I have and would again trust him with the lives of my family.

Thank you for allowing me to tell you a little bit about myself and the real Paul Greenwood.

Very Sincerely,

Joe R. Dickerson, Jr.

Exhibit 11

Donald G. Glascoff, Jr.

[redacted]

NY, NY [redacted]

[redacted]

June 8, 2014

Honorable Miriam Goldman Cedarbaum

United States District Court

Southern District of New York

500 Pearl Street

NY, NY 10007

Re: Paul Greenwood

Dear Judge Cedarbaum:

I write concerning Paul Greenwood. I understand you will sentence him. I am generally familiar with the facts and circumstances leading to his guilty plea.

My Background

I am a retired lawyer. I was a partner of Cadwalader, Wickersham & Taft from 1980 until blindness forced my retirement in 2000. I served as Chairman of the Real Estate Group, Member of the Executive Committee and Co-chairman of the Firm. I also supervised numerous Pro Bono efforts by the firm, including a wrongful death action against the dictator of Chile, De Negri v Pinochet, and representation of a non-profit, women's theater group, The Women's Interart Center, for more than 30 years.

After Cadwalader, I turned to public service work. I was the Executive Producer of "Taxi to the Dark", which won the Academy Award in 2007 for a full-length documentary film. The film exposed our government's policy of using extreme torture of prisoners in the War on Terror. I served on the boards of trustees of various non-profits, including, OpSail 2000, The International Senior Lawyers Project, The New Media Advocacy Project and The Northfield Mount Hermon School. In addition, in my early years, I served on active duty with the United States Army in 1970-72 as a Captain and as the Deputy General Counsel of the United States Department of Housing and Urban Development in 1973-75.

My Relationship with Mr. Greenwood

Mr. Greenwood was a Cadwalader client. Other partners introduced him to me. I represented him in the 1990s, principally in his personal, charitable and public service activities. Over time, we developed a cordial, friendly, personal relationship. I came to know him very well.

My Work for Mr. Greenwood

I assisted Mr. Greenwood in help he provided to his children's former caregiver. She and her son were faced with eviction from their rented home. Mr. Greenwood had me appear in the eviction proceeding to settle it. Mr. Greenwood then purchased, with my assistance, a home which he rented at a modest rental to the caregiver. I know his motivation to have been to help her and her son in a moment of crisis. I know he was motivated by his deep appreciation for her years of love and good service to his children.

I represented Mr. Greenwood in a similar effort to assist the priest of his church. She had fallen far behind in her student loan payments, and was mired in debt. She was a most laudable clergywoman, also working tirelessly for the benefit of her flock and the greater community. Her efforts were so draining; she was on the verge of a nervous breakdown. Mr. Greenwood intervened, paying her student loans and certain of her other debts, and assisted her in returning to health and active involvement with her congregation.

I assisted Mr. Greenwood in certain matters relating to his service as First Selectman (equivalent to Mayor) of the Town of North Salem, NY. Mr. Greenwood had become concerned about mismagement and inefficiencies in the town. He ran for, and was elected, to the office. I assisted him in his planning and implementation of reforms in the Town, where I had lived as a child.

I assisted Mr. Greenwood in his efforts on behalf of a charity, "Friends of Karen", including the planning and operation of numerous charity events benefitting this charity.

I assisted Mr. Greenwood in his donations of property and conservation easements in an effort to preserve farms and woodland in Upstate New York.

In each of these matters, Mr. Greenwood personally paid the not-insubstantial fees charged by Cadwalader.

Occasionally, I would be involved in, or know of, legal work done by Cadwalader for his business entities. On all of those matters, I found Mr. Greenwood to be exceptionally cautious and proper in following the law and rules applicable to these matters. When provided with options, he always chose the safe and conservative course of action.

Mr. Greenwood's Character

I found Mr. Greenwood to be a person of high moral character, possessing extreme good will and charitable instincts. Most of his charitable efforts were performed anonymously, with no effort to

profit, directly or indirectly, from his good works. My clear perception was and is that Mr. Greenwood was focused on helping people and good causes. I was extraordinarily shocked and dismayed to learn of his arrest and subsequent guilty plea. The actions of which he was accused are, in my opinion, totally inconsistent with his personality and business ethics as I knew them. I continue to believe, without substantial knowledge of the facts of the matter, that Mr. Greenwood believed he was doing the right thing.

Very truly yours,

Donald G. Glascoff, Jr.

Exhibit 12

The Reverend Suzanne M. Post
[redacted]
Fort Myers, Fl. [redacted]
[redacted]

August 1, 2014

Hon. Miriam Goldman Cedarbaum
United States District Court
Southern District of New York
500 Pearl Street
New York, NY 10007

Dear Judge Cedarbaum:

I have known Paul Greenwood since 1994. I met Paul and his wife Robin when I was called to St. James Episcopal Church as Rector.

During the time that I have known Paul, especially in North Salem as his Priest and also his friend, he has been kind, caring and generous in his time and talents to the parish and also to me personally, as a dear friend.

While in North Salem, I reached out to Paul on more than on occasion to intervene with a family in need. As a Rector, there are often times of crisis with individuals and families, and I could be called upon on more than one occasion to help out as a Pastor and also try to find them financial help. Paul's generosity in times of crisis was a true blessing, not only to me but to many members of the parish that he never even met.

In one instance I was called upon to help a family who had lost their home in a fire. The family had nowhere to live, and I asked Paul to help me find them a temporary home — a trailer they could live in while they began to rebuild their house. Paul's financial help and knowledge of the best way to get them the assistance they needed was invaluable to me. Paul contributed so much time to the parish, and having him a part of the community was a true blessing. Paul was always there to help with his time, and do whatever he could as a committed parish member. As his Priest I will never forget his strong faith and what a wonderful addition Paul and his family were to the congregation. The entire Greenwood family were loved at St. James, and to this day I have and never will forget the help he gave to the Church and community.

On a more personal note, I have known Paul as a close friend. I was struggling with personal family issues during my time in North Salem, and Paul was right there to help in any way he was able. As a friend he and his wife helped me through the hardest time I have ever been through. They opened their home to me, knowing that it was hard at that time to live alone, and for my physical medical issues, Paul was there to take me to the doctor and on more than one occasion to the Emergency Room. With Paul's help, I got through a difficult time feeling supported and cared about, and while I am a Priest, it was Paul who ministered to me, and for that I will be forever grateful.

Paul Greenwood is one of the kindest, genuine, caring and most generous person I know. I also know about making mistakes, they are hard to live with, and hard to admit. Paul has already done both and has admitted his guilt to the charges he is facing. It is my hope that you will look and see him as not only a businessman, but as a human being, admitting his mistakes, but also take into account what he has given of himself to the Church, community and his friends.

Thank you,

Suzanne M. Post+

The Reverend Suzanne M. Post

Exhibit 13

Frank Florenzino
[redacted]
Brewster Ny, [redacted]

8/14/14

Hon. Miriam Goldman Cedarbaum
United States District Court
Southern District of New York
500 Pearl Street
New York, NY 10007

Dear Judge Cedarbaum:

My Name is Frank Florenzino I am 33 year old small business owner. I was raised and still live in the small town of North Salem NY today. In the winter of 2006 I was 26 years old and [redacted]. Unfortunately at the time I did not have health insurance. My medical bills began to pile up. It seemed like an insurmountable situation.

I had the pleasure of meeting Mr. Greenwood that following spring. After Mr. Greenwood had become aware of my condition and my circumstances he made a point to come meet me. I remember how kind and genuine he was. I had never met him before I only knew of his reputation of being a kind man and an active member of the community. He asked me if there was anything he could do to help. I thanked him for his kind gesture but declined his offer. He must haverealized that I was being modest and knew that I was in need. Mr. Greenwood took it upon himself to contact my family and my employer. He offered to host a fundraiser for my benefit at his property. With his help a large sum of money was raised to help pay my medical bills. Mr. Greenwood had become like father figure for me. He was constantly checking up on me and making sure I was ok. It was comforting to know that he was behind me. I knew he was going to make certain that I received the treatment I needed to get better.

I am aware that Mr. Greenwood pled guilty to a crime. I do not know much about the facts, but I do know that people make mistakes. I know he is a kind and generous man, an active member of the community and a hero for me. I am now a cancer survivor. Mr. Greenwood had a very positive impact in my life and played an important part in helping to save it. My hope is that Mr. Greenwood is not judged solely on this one mistake.

Respectfully,
Frank Florenzino
Frank Florenzino 8/14/14

Exhibit 14

June 2, 2014

To whom it may concern:

I, Michele Savino, have been a Managing Partner of 121 Restaurant in North Salem for the past 14 years. During this time, I had the honor of becoming acquainted with Paul Greenwood on a professional and personal level. Paul, his wife and two daughters came in to dine at 121 a few times a month. Paul would also come in for business lunches. During his time dining at 121 I could see he was a respectful family man.

Upon one of his visits to 121 Paul and his wife found out that one of our chefs, a longtime North Salem resident, fell ill with a life-threatening illness and had no health insurance. Paul and his wife approached us to see how they could help. It was decided that a town wide fundraiser would be held with sale of tickets and auction items. Paul and his family opened their farm to over 250people who attended.

Chef was able to get the treatment he needed and pay his bill until he fully recovered. I know without the Greenwoods contribution the outcome might have been very different

Paul is a man of integrity and never refused to help the residents of North Salem. When I was renovating my business, there were many obstacles in my way. Westchester board of health made many demands for 121 to upgrade our septic system. Revisions they requested were very expensive and would have compromised our ability to stay in business. Paul assisted us and reached out wrote letters and called on our behalf to the Westchester department of health. Paul was always available despite his busy schedule to help me and guided me in the right direction.

Paul helped to start the sewer project in North Salem which since has been completed. He recommended to the town that my business be included in the project because of the issues described .

In the 4 years that Paul was the Town Supervisor of North Salem, he was very supportive in the growth of local businesses. He was also very sensitive to the small town feel a balance that is not easy to achieve. He did it with grace and sensitivity.

Cordially

Michele Savino

Michele Savino

Managing Partner, 121 Restaurant

Exhibit 15

Kenneth and Jami Adams
[redacted]
North Salem, NY [redacted]

July 14, 2014

Hon. Miriam Goldman Cedarbaum
United States District Court
Southern District of New York
500 Pearl Street
New York, NY 10007

Dear Judge Cedarbaum,

We are writing this letter on behalf of our friend Paul Greenwood. Paul was our Town supervisor for the Town of North Salem and as a town employee he was also my boss and soon became a friend.

[redacted]

In the spring of 2007 at work one day Paul approached me and said that he had heard there was a problem with the insurance and we needed help. At this point we were desperate and owed tens of thousands of dollars in medical bills. He took the time out of his busy schedule to meet with us and listen to our whole story form beginning to end and he vowed to help us deal with the insurance. We gave him all the medical bills and insurance paperwork and he handled the rest. A few weeks later we started getting checks in the mail from our insurance company to pay for the medical expenses. I can't remember the exact dollar amount that the insurance sent us but it was enough to cover the plastic surgeon and reimburse us for what we had put out of pocket. He bent over backwards to help us and I'm not quite sure what we would have done or where we would be if it wasn't for his kindness. And the thing that means the most as that he came to me and asked how he could help.

[redacted] what it really came down to was that we were going without food, clothes and heating fuel for our home and family so that we could pay medical bills. Paul saved our daughters life and changed ours forever and we are eternally grateful to him and will always consider him a friend.

Sincerely,

Kenneth and Jami Adams

[redacted]
North Salem, NY [redacted]
Jami [redacted]
Kenny [redacted]

Exhibit 16

Lisi's Towing
Service, Inc.

Route 6 • 3402 Danbury Road • Brewster, NY 10509
845-278-6166

Anthony Lisi
[redacted]
Brewster, NY [redacted]

July 26th, 2014

Hon. Miriam Goldman Cedarbaum
United States District Court
Southern District of New York
500 Pearl Street
New York, NY 10007

Dear Judge Cedarbaum:

My name is Anthony Lisi. I have been a resident of Brewster for over 40 years, as well as a prominent member of the community, as I am the owner of Lisi's Towing Service Inc. and Lisi's Automotive Inc. I am writing this letter to attest to the character of Mr. Paul Greenwood.

I first met Paul many years ago as a customer of my company. We provided service for his personal and company vehicles. He continued to use my company for service and any repair needs he may have needed. As the years went on, Mr. Greenwood became a loyal customer and we established a more strong personal relationship. We shared stories of our children's successes and consoled each other during times of need.

One particular story I would like to share with you, which took place in September of 2002 is of my daughter's tragic accident. At that time, my daughter was just turning 16 as she was a passenger of being involved in a horrible car accident. This left my daughter in a comma and she was in critical condition. It also took the life of the driver, her childhood best friend. Needless to say, my life and the other family's life were turned upside down. This was a time in life that was filled with chaos and tragedy. It has since changed the lives of my entire family as well as my outlook with life. At the time, the community organized a fund raiser to help with the mounting medical costs and needs for the care of my daughter. Paul, being the thoughtful, generous and selfless person that he is, donated the sum of $10,000.00. To this day, words cannot express the gratitude I have and the impact of his actions on my family's life. Twelve years later, we still struggle, but not for lack of support from friends and family like Paul Greenwood.

I am aware that Paul has pleaded guilty to a crime that he has committed. Paul has always been a conscientious, morally driven individual. A lapse in judgment has put him in an unfortunate situation, but I believe as humans, we all make mistakes, some worse than others. Given the opportunity, we can accept responsibility for our actions and try our best to rectify the situation. I hope Paul is not judged solely on his mistake.

Thank your for taking the time to read this letter.

Respectfully,
Anthony Lisi

23½ Hours

Exhibit 17

June 7, 2014

Ann C. Morris
[redacted]
Southbury, Ct. [redacted]

Hon. Miriam Goldman Cedarbaum
United States District Court
Southern District of New York
500 Pearl Street
New York, N.Y. 10007

Dear Judge Cedarbaum,

It is with great pleasure that I can respond in writing this letter for the benefit of Paul Greenwood.

Robin Bacon Greenwood and I have been close friends since 1969. Our connection enabled me to become a part of Robin and Paul's life, starting with having been Robin's sole attendant in their wedding.

I knew Paul as a kind, giving, spiritual human being.

His connections with the town, church, horses, friends, or just with those who were in need, he was always the first to step up.

In 2001, I was one of those who benefitted from his generosity.

For ten years I had the availability of one of the houses on Paul's property on Wheeler Rd., in North Salem.

His offer to help was probably not only because of my recent loss of disability income, but also because of being so sick from the complications of multiple tick infections.

For those several years, Paul made it possible for me to receive the medical help that was so needed.

I will be forever grateful, and appreciative for Paul's concern, thoughtfulness, and kindness. My acknowledgement for his gift to me will be everlasting.

I am aware that Paul Plead guilty to his Charges ... I expected nothing less -

Paul has accepted responsibility for his mistakes, and has also given full cooperation to help rectify a horiffic situation.

My hope is that the court is more lenient because of their recognition of what an exceptional human being Paul is.

Respectfully,

[signature]

Ann C. Morris (Chappy)

Exhibit 18

Jill Murphy

[redacted]

North Salem, NY [redacted]

June 27, 2014

Hon. Miriam Goldman Cedarbaum

United States District Court

Southern District of New York

500 Pearl Street

New York, New York 10007

Dear Judge Cedarbaum,

I have known Paul Greenwood for the last twenty-five years as the owner of a local horse farm and then as a neighbor when he moved to our town of North Salem. I own horses and live on a small farm. I am seventy years old and I have run a small business at home cleaning and repairing horse blankets for thirty years. I actually first met him as a customer when he owned a horse that liked to tear up its blankets and I would repair them. He has always been known as a person who was available whenever anyone honorable man who listened to everyone and treated everyone equally. Being involved in small town politics is a time-consuming and thankless task at best so the fact that he was willing to take on the job speaks well of his dedication to the community.

We miss Paul Greenwood in North Salem and I was not surprised to hear that he has been helping his new community by teaching "English as a Second Language" to help the immigrant population there. He is always willing to share his knowledge with others and to help in any way he can, a true teacher.

I am aware that he has pleaded guilty in the case against him but I very much hope that you will consider the true nature of Paul Greenwood and all of his good deeds and the people he has helped in his life and the people he will continue to help when it comes to his sentencing.

Respectfully,

Jill Murphy